

Exhibit N

ORIGINAL

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FILED

SEP 29 2006

Clerk of the Napa Superior Court
By: Lora O. O'Sherry
Deputy

9 SUPERIOR COURT OF THE STATE OF CALIFORNIA
10 COUNTY OF NAPA

11 CHARISSA W. and NICOLE D.,

12 Plaintiffs,

13 v.

14 WATCHTOWER BIBLE AND TRACT
15 SOCIETY OF NEW YORK, INC., et al.,

16 Defendants.

Case No.: 26-22191 (Lead Case)

JCCP No. 4374

**DECLARATION OF MARIO F.
MORENO, ESQ., IN SUPPORT OF
OPPOSITION TO PLAINTIFFS'
MOTION TO COMPEL PMK
DEPOSITION AND DOCUMENT
REQUEST REGARDING THE
WATCHTOWER LEGAL
DEPARTMENT**

(DISCOVERY MOTION NO. 3)

Hearing Date: October 13, 2006

Time: 8:30 am

Dept.: A

Before: Hon. Raymond A. Guadagni

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22 AND COORDINATED CASES

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24 I, Mario F. Moreno, declare as follows:

25 1. I am an attorney and associate general counsel for the Legal Department of
26 Watchtower Bible and Tract Society of New York, Inc. ("Watchtower Legal Department"). In
27 that capacity, from time to time I act and have acted as attorney and legal counsel for
28 Watchtower Bible and Tract Society of New York, Inc. ("Watchtower NY") and various

SEP 29 2006

DECLARATION OF MARIO F. MORENO IN SUPPORT OF CHURCH DEFENDANTS' OPPOSITION TO PLAINTIFFS'
MOTION TO COMPEL PMK DEPOSITION AND DOCUMENT REQUEST REGARDING THE LEGAL DEPARTMENT

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1 congregations of Jehovah's Witnesses, including without limitation the congregation defendant
 2 in the Track I cases, North Congregation of Jehovah's Witnesses, Red Bluff, California, and the
 3 congregation defendants in the non-Track I cases. I am legally competent in all respects and
 4 make the following statements based on my own personal knowledge.

5 2. Watchtower NY is a not-for-profit religious corporation. The Watchtower Legal
 6 Department is and functions as in-house legal counsel for Watchtower NY, similarly to in-house
 7 legal departments for private companies and corporations. The Watchtower Legal Department
 8 has a number of attorneys who serve as associate general counsel or associate legal counsel in
 9 the Legal Department. The Watchtower Legal Department's clients include various corporations
 10 of Jehovah's Witnesses in the United States, the Governing Body of Jehovah's Witnesses, the
 11 United States Branch Committee, other departments at the United States branch offices in New
 12 York, congregations of Jehovah's Witnesses in the United States, including congregations in
 13 California, and the elders of those congregations. The Watchtower Legal Department thus has
 14 an attorney-client relationship with the United States Service Department and congregations and
 15 their elders. The Watchtower Legal Department considers its lawyers' communications from, to,
 16 and with the United States Service Department and congregations and their elders to be
 17 confidential and privileged under the attorney-client privilege and any other applicable
 18 privileges. As a congregation elder and as associate general counsel for the Watchtower Legal
 19 Department, it is my understanding and belief that United States Service Department and
 20 congregation elders who have communicated with the Watchtower Legal Department attorneys
 21 for legal advice consider those communications to be privileged and confidential, and the
 22 attorneys in the Legal Department in fact frequently remind the elders that their communications
 23 with the Legal Department are privileged and confidential under the attorney-client privilege.

24 3. There are four blank forms (dated 1989, 1992, 1993, and 1993, respectively)
 25 contained in Exhibit 3 to plaintiffs' discovery motion no. 3 concerning the Watchtower Legal
 26 Department. Watchtower NY earlier produced each of those forms in discovery, and each was
 27 stamped "CONFIDENTIAL" prior to being produced. The Watchtower Legal Department and
 28 its attorneys used one of these forms when taking calls from congregation elders who sought

1 legal advice from the Legal Department on child abuse matters from about July 1989 until about
2 1995. Each of these forms, when used, was completed by attorneys and legal assistants working
3 under the attorneys' legal supervision within the Legal Department after attorneys and their
4 legal assistants obtained information through confidential and privileged communications with
5 congregation elders as clients of the Legal Department. The completed forms are used by
6 attorneys in the Legal Department to assist in providing legal advice to the elders as clients of
7 the Legal Department and document the legal advice given to the congregation elders. Thus, any
8 such completed forms retained in the Legal Department contain confidential and privileged
9 information obtained through confidential and privileged communications between a Legal
10 Department attorney and a client of the Legal Department. As such, disclosure in this litigation
11 or otherwise of any such completed forms or of the information contained in any such
12 completed forms would necessarily result in the disclosure of confidential and privileged
13 communications between a Legal Department attorney and a client of the Legal Department. In
14 addition, disclosure of any summary that might have been prepared by the Legal Department of
15 any of the confidential and privileged information contained in the completed forms would
16 likewise result in the disclosure of confidential and privileged communications between a Legal
17 Department attorney and a client of the Legal Department or potentially of attorney work
18 product information.

19 4. This Court should not allow plaintiffs to here invade the attorney-client privilege or
20 the work product rule by granting any part of plaintiffs' discovery motion no. 3. To do
21 otherwise would violate and render meaningless the strong public policy considerations
22 underlying the confidential and privileged nature of attorney-client communications, thereby
23 chilling open and frank communications involving legal advice between attorneys in corporate
24 legal departments and their clients, regardless of whether such in-house legal departments are
25 within non-profit religious corporations or within private for-profit companies and corporations.

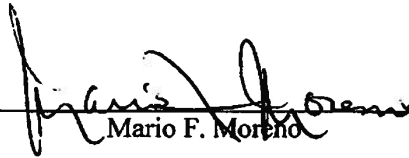
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1 I declare under penalty of perjury under the laws of the United States and of the State of
2 California that the foregoing is true and correct upon my knowledge, information and belief.

3 Executed on September 27, 2006, at Patterson, New York.

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6 Mario F. Moreno

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PROOF OF SERVICE

Charissa W. v. Watchtower Bible and Tract Society of New York, Inc., et al
Napa County Superior Court Coordinated Action No. 26-22191 (JCCP No. 4374)

I am a citizen of the United States and am employed in Sacramento County, where this mailing occurs. My business address is 1415 L Street, Suite 1000, Sacramento, California 95814. I am over the age of eighteen (18) and not a party to this within cause. On the date below, the following ordinary business practice, I served the foregoing document(s) described as:

**DECLARATION OF MARIO F. MORENO, ESQ., IN SUPPORT OF CHURCH
DEFENDANTS' OPPOSITION TO PLAINTIFFS' MOTION TO COMPEL PMK
DEPOSITION AND DOCUMENT REQUEST REGARDING THE WATCHTOWER
LEGAL DEPARTMENT**

in the following manner, by placing a true copy(ies) thereof in a sealed envelope(s) addressed as follows:

SEE ATTACHED SERVICE LIST

XXX (BY MAIL) I caused such envelope(s) with First Class postage thereon fully prepaid to be placed in the U.S. Mail in Sacramento, California. I am readily familiar with my employer's normal business practice for collection and processing of correspondence and other material for mailing with the U.S. Postal Service, and that practice is that said material is deposited with the U.S. Postal Service the same day as the day of collection in the ordinary course of business.

____ (BY MESSENGER) I caused such envelope(s) to be hand delivered to

____ (FEDERAL EXPRESS) I caused such envelope(s) to be hand-delivered by an authorized Federal Express agent, this date to

____ (BY FACSIMILE) I caused to be transmitted the aforementioned document, via facsimile machine, to each of the above identified parties' FAX numbers the hours of 9:00 a.m. and 5:00 p.m. on _____ and received verification of each complete transmission.

[X] (State) I declare under penalty of perjury under the laws of the State of California that the above is true and correct.

[] (Federal) I declare that I am employed in the office of a member of the Bar of this Court at whose direction the service was made.

Executed on September 28, 2006, at Sacramento, California.

By


Janet A. Schultz

SERVICE LIST

Charissa W. v. Watchtower Bible and Tract Society of New York, Inc., et al
Napa County Superior Court Coordinated Action No. 26-22191 (JCCP No. 4374)

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